



DEPARTMENT OF HEALTH & HUMAN SERVICES

COPY

Program Support Center  
Financial Management Service  
Division of Cost Allocation

Cohen Building-Room 1067  
330 Independence Avenue, S.W.  
Washington, DC 20201  
PHONE: (202)-401-2808  
FAX: (202)-619-3379

July 8, 2008

Mr. Robert L Powell  
State Controller  
State of North Carolina  
Office of the State Controller  
3512 Bush Street  
Raleigh, NC 27609-7509

Dear Mr. Powell:

The enclosed Cost Allocation Agreement approves the State of North Carolina Statewide Central Services Cost Allocations (SWCAP) for the fiscal year ending June 30, 2008. Any variances resulting from the difference between the amounts cited as fixed in the Agreement and the actual experience for the fiscal year ending June 30, 2008 will be adjusted in accordance with the terms of the Cost Allocation Agreement.

The approved Central Service Costs contained in the Agreement may be considered as part of the operating costs of the various State Departments and Agencies in which federally supported programs are conducted for the fiscal year beginning July 1, 2007. The indirect cost rate proposals for those departments allocating costs to Federal programs should clearly identify the adjustments made to segregate costs between direct and indirect, and to properly reflect those costs normally billed and those included in the State-wide Cost Allocation.

Our review of Section II-Billed Services, disclosed that Information Technology Services transferred funds totaling \$26,000 to the Information Technology Fund during FY2006. In addition, our review of FY2005 Section II-Billed Services disclosed that Information Technology Services transferred funds totaling \$5.8 million to the Information Technology Fund. These funds were transferred for purposes other than A-87 allowable expenditures. OMB Circular A-87 does not allow states to transfer revenue out of an internal service fund for other uses without refunding the Federal Government its' share of these revenues. A request for reimbursement of the Federal equity of the total \$5,826,000 will be handled under a separate letter.

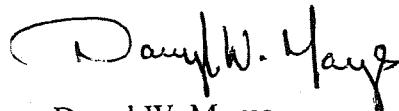
Our review also included an examination of the Commonwealth's universities and state agencies share of the interest incurred by the state to service the General Obligation Bonds. It was noted and discussed with the State that the University Interest submitted with the Statewide Cost Allocation Plan did not report the interest allocated to individual building projects. Until the interest expense is amended by the State we are unable to publish the University Interest for fiscal year ending June 30, 2006.

Page 2- Mr. Powell

Enclosed are the original and one copy of the Cost Allocation Agreement. Please sign both copies and return the original to this office at your earliest convenience, retaining the copy for your file. In addition, please sign the copy of this letter of transmittal in the space provided to indicate your concurrence with the understanding cited above.

A State-Wide Cost Allocation Plan, together with required supporting information, must be submitted to this office each fiscal year in which your organization allocates or bills costs under grants and contracts awarded by the Federal Government.

Sincerely,

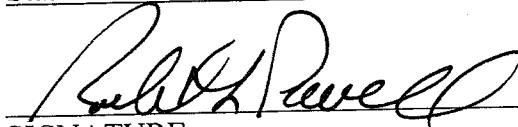


Darryl W. Mayes  
National Director  
Division of Cost Allocation

Enclosures

CONCURRENCE:

State of North Carolina



SIGNATURE

Robert L. Powell

NAME

State Controller

TITLE

7/28/08

DATE

**COPY**

STATE AND LOCAL GOVERNMENT COST ALLOCATION AGREEMENT

EIN: #1561310675

Date: July 8, 2008

STATE/LOCALITY:  
State of North Carolina  
Office of State Controller  
312 Bush Street  
Raleigh, NC 27609-7509

FILING REF.: The Preceding  
Agreement was dated  
April 25, 2007

**SECTION I: ALLOCATED COSTS**

The central service costs listed in Schedule A, attached, are approved on a Fixed basis and may be included as part of the State/local departments and agencies during the fiscal year ending June 30, 2008 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies. A copy of Schedule A, may also be obtained from the Division of Cost Allocation noted on page 2 of this agreement.

The bond interest cost listed in Exhibit A, attached, are approved as a supplement to the SWCAP and may be included as a part of the operating costs of the related colleges and universities, and state agencies during the fiscal year ended June 30, 2008 for further allocation to Federal grants and contracts, and other agreements performed at those departments and agencies.

**SECTION II: BILLED COSTS**

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

I/S Fund Name

1. Workers Compensation
2. State Property Fire Insurance
3. Motor Fleet Management
4. Courier Service
5. Temporary Solutions
6. Centralized Computing Service
7. Telecommunications Service
8. Surplus Property

**SECTION III: CONDITIONS**

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality, which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality that was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior

approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowance.

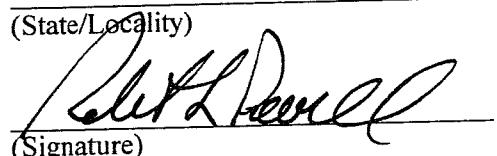
- C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. **BILLED COSTS:** Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. **USE BY OTHER FEDERAL AGENCIES:** This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. **SPECIAL REMARKS:** This agreement is entered into with the understanding that until we receive further clarification regarding the transfer of funds from the Information Technology Services to the Information Technology Fund we cannot approve the FY2006 Information Technology Services Section-II billed services at this time. In addition, we will be requesting the reimbursement of the Federal equity for the \$5.8 million transfer of funds from Information Technology Services to the Information Technology Fund during FY2005. However, this matter will be addressed under a separate review.

BY THE STATE/LOCALITY:

EIN: #1561310675

State of North Carolina

(State/Locality)



(Signature)

Robert L. Powell

(Name)

State Controller

(Title)

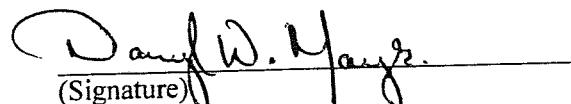
7/28/08

(Date)

BY THE COGNIZANT AGENCY ON BEHALF  
OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(Agency)



(Signature)

Darryl W. Mayes

(Name)

National Director  
Division of Cost Allocation

(Title)

July 8, 2008

(Date)

DHHS Representative: Jill Wilson  
Telephone: (202) 401-2808

**NORTH CAROLINA STATE-WIDE COSTS**  
**FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Building Use Allowance	Intergovernmental Relations	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
Administration	\$ 11,848	\$ 4,555	\$ (5,729)	\$ 39,707	\$ (75,000)	\$ -
Governor	\$ 39,458	\$ -	\$ 4,444	\$ (48)	\$ 502,073	\$ -
Treasurer	\$ -	\$ -	\$ 11,980	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ 17,491	\$ -	\$ -	\$ 7,969
Commerce	\$ 476,494	\$ 93	\$ 66,677	\$ 43,055	\$ (154,139)	\$ 49,314
Cultural Resources	\$ 1,951,114	\$ 4,717	\$ (17,630)	\$ 18,035	\$ 4,631,459	\$ 62,448
Justice	\$ 53,188	\$ -	\$ 57,494	\$ 2,871	\$ 3,188,036	\$ 56,514
General Assembly	\$ 445,472	\$ -	\$ -	\$ 3,242	\$ 264,497	\$ 980
Judicial	\$ 21,980	\$ -	\$ -	\$ -	\$ 459,151	\$ -
Admin Office of the Courts	\$ 4,712	\$ -	\$ -	\$ -	\$ (34,203)	\$ (416)
Lt. Governor	\$ 30	\$ -	\$ 1,159	\$ -	\$ 11,528	\$ 10
Secretary of State	\$ 49,418	\$ -	\$ 11,507	\$ -	\$ 73,992	\$ 5,056
Public Instruction	\$ 985,600	\$ (94)	\$ 44,477	\$ -	\$ 1,618,335	\$ 36,546
Agriculture	\$ 390,578	\$ 1,670	\$ 92,168	\$ 40,913	\$ 1,359,617	\$ 155,604
Labor	\$ 68,672	\$ -	\$ 28,277	\$ -	\$ 458,092	\$ 3,062
Transportation	\$ 452,684	\$ 4,514	\$ 912,495	\$ 82,740	\$ (278,478)	\$ 291,145
Environment/Natural Resources	\$ 614,684	\$ 4,583	\$ 288,296	\$ 575,161	\$ 1,519,471	\$ 251,576
Wildlife Resources	\$ 47,072	\$ -	\$ 51,881	\$ 128,151	\$ 320,730	\$ 54,488
Correction	\$ 47,042	\$ 28	\$ 1,433,416	\$ 107,929	\$ 189,918	\$ 629,551
Employment Security Comm	\$ 42,862	\$ -	\$ 111,055	\$ 1,833	\$ (18,239)	\$ 9,586
Revenue	\$ 1,892,186	\$ -	\$ 92,337	\$ -	\$ 2,208,239	\$ 45,027
Crime Control/Public Safety	\$ 172,434	\$ 6,287	\$ 202,945	\$ 22,646	\$ 1,277,402	\$ 192,160
DHHS Admin	\$ 16,674	\$ -	\$ 58,150	\$ (865)	\$ (76,016)	\$ 269,660
DHHS Aging	\$ -	\$ -	\$ 4,221	\$ 61	\$ -	\$ -
DHHS Disability Determination	\$ -	\$ -	\$ 36,963	\$ -	\$ -	\$ -
DHHS Mental Health	\$ 29,710	\$ -	\$ 352,932	\$ 3,102	\$ (119,349)	\$ -
DHHS Social Services	\$ 65,344	\$ -	\$ 522,932	\$ -	\$ (162,689)	\$ -
DHHS Medical Assistance	\$ -	\$ -	\$ 25,183	\$ -	\$ -	\$ -
DHHS Blind Services	\$ 54,944	\$ -	\$ 17,852	\$ (42)	\$ 81,145	\$ -
DHHS Facility Services	\$ -	\$ -	\$ 34,028	\$ (1,674)	\$ -	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ 11,419	\$ 1,299	\$ -	\$ (817)
DHHS ARC Butner	\$ -	\$ -	\$ (1,207)	\$ 1,204	\$ -	\$ -
DHHS ARC Greenville	\$ -	\$ -	\$ 6,921	\$ 32	\$ -	\$ -
DHHS Special Care	\$ -	\$ -	\$ 2,524	\$ -	\$ -	\$ 12,433
DHHS Black Mountain	\$ -	\$ -	\$ 860	\$ -	\$ -	\$ (6,536)
DHHS Deaf School	\$ -	\$ -	\$ 30,121	\$ 2,681	\$ 557	\$ 6,263
DHHS Gov Morehead	\$ -	\$ -	\$ 11,204	\$ 1,665	\$ -	\$ 3,540
DHHS Dix Hospital	\$ -	\$ -	\$ 69,520	\$ 4,588	\$ -	\$ (3,452)
DHHS Broughton Hospital	\$ -	\$ -	\$ 84,943	\$ 5,055	\$ -	\$ (1,090)
DHHS Cherry Hospital	\$ -	\$ -	\$ 67,726	\$ 4,559	\$ -	\$ 2,904
DHHS Umstead Hospital	\$ -	\$ -	\$ 77,190	\$ 7,048	\$ -	\$ 9,892
DHHS W. Carolina	\$ -	\$ -	\$ 65,502	\$ 4,463	\$ -	\$ 12,344
DHHS O'Berry	\$ -	\$ -	\$ 66,952	\$ 2,706	\$ -	\$ 9,256
DHHS Murdoch	\$ -	\$ -	\$ 120,145	\$ 4,556	\$ -	\$ (184)
DHHS Caswell	\$ -	\$ -	\$ 111,511	\$ 7,187	\$ -	\$ 10,617
DHHS Vocational Rehab	\$ -	\$ -	\$ 69,569	\$ 1,636	\$ -	\$ -
DHHS Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS Child Development	\$ -	\$ -	\$ 20,019	\$ -	\$ -	\$ -
DHHS Health Services	\$ 170,728	\$ -	\$ 493,688	\$ (211)	\$ 1,568,974	\$ 34,848
DHHS Educ Services	\$ -	\$ -	\$ 586	\$ -	\$ -	\$ -

**NORTH CAROLINA STATE-WIDE COSTS**  
**FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Building Use Allowance	Intergovernmental Relations	State Personnel	State Property Office	Facilities Maintenance - (was Building Costs)	Purchasing
UNC Administration	\$ 160	\$ -	\$ 16,658	\$ 2,788	\$ 23,242	\$ 32,215
UNC Chapel Hill	\$ -	\$ -	\$ 472,687	\$ 152,548	\$ -	\$ 56,312
UNC Greensboro	\$ -	\$ -	\$ 78,957	\$ 39,514	\$ -	\$ 7,617
UNC Charlotte	\$ -	\$ -	\$ 97,750	\$ 47,665	\$ -	\$ 21,667
UNC Asheville	\$ -	\$ -	\$ 27,791	\$ 10,016	\$ -	\$ (1,614)
UNC Wilmington	\$ -	\$ -	\$ 68,325	\$ 29,125	\$ -	\$ 12,537
Appalachian State	\$ -	\$ -	\$ 93,510	\$ 38,947	\$ -	\$ 9,970
Winston Salem State	\$ -	\$ -	\$ 32,190	\$ 12,237	\$ -	\$ 5,609
Pembroke State	\$ -	\$ -	\$ 27,704	\$ 8,082	\$ -	\$ (2,031)
North Carolina State	\$ -	\$ -	\$ 292,857	\$ 116,656	\$ -	\$ 64,932
School of Arts	\$ -	\$ -	\$ 16,655	\$ 7,476	\$ -	\$ (2,083)
N.C. A&T University	\$ -	\$ -	\$ 62,897	\$ 29,827	\$ -	\$ 38,191
Elizabeth City State	\$ -	\$ -	\$ 23,999	\$ 11,984	\$ -	\$ 10,919
N.C. Central University	\$ -	\$ -	\$ 35,359	\$ 17,330	\$ -	\$ 6,667
Fayetteville State	\$ -	\$ -	\$ 24,169	\$ 9,357	\$ -	\$ 28,952
W. Carolina University	\$ -	\$ -	\$ 52,261	\$ 24,209	\$ -	\$ 22,340
E. Carolina University	\$ -	\$ -	\$ 224,663	\$ 68,953	\$ -	\$ 47,982
Community Colleges	\$ 135,050	\$ (20)	\$ 14,468	\$ 2,572	\$ 487,967	\$ 348,320
N.C. Memorial Hospital	\$ -	\$ -	\$ -	\$ (70)	\$ -	\$ (336)
School of Science/Math	\$ -	\$ -	\$ 7,498	\$ 2,262	\$ -	\$ (527)
N.C. Housing Finance Agency	\$ -	\$ -	\$ 6,514	\$ -	\$ -	\$ -
D.O.C. ITS	\$ 188,480	\$ -	\$ 34,887	\$ 1,042	\$ (74,168)	\$ 43,047
Juvenile Justice	\$ -	\$ -	\$ 109,802	\$ 11,447	\$ -	\$ 24,079
All Other	\$ 17,174	\$ 29	\$ 32,997	\$ 7,367	\$ 1,365,808	\$ 833,938
<b>TOTAL:</b>	<b>\$ 8,445,792</b>	<b>\$ 26,362</b>	<b>\$ 7,620,792</b>	<b>\$ 1,766,619</b>	<b>\$ 20,617,952</b>	<b>\$ 3,819,001</b>

**NORTH CAROLINA STATE-WIDE COSTS**  
**FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Controller's Office	Controller - Special	Governor's Office-Intergov Affairs	State Budget Office	Banking	Retirement
Administration	\$ 3,525	\$ 16,627	\$ (209)	\$ 32,667	\$ (2)	\$ -
Governor	\$ 8,423	\$ 875	\$ 132	\$ 12,637	\$ (197)	\$ -
Treasurer	\$ 5,067	\$ 23,495	\$ 372	\$ -	\$ 6,053	\$ 593
Insurance	\$ 9,705	\$ 59,567	\$ 716	\$ -	\$ -	\$ 34
Commerce	\$ 109,760	\$ 133,433	\$ 1,657	\$ 88,710	\$ (198)	\$ 116
Cultural Resources	\$ 92,025	\$ 164,700	\$ (474)	\$ 56,425	\$ (177)	\$ 108
Justice	\$ 100,774	\$ 191,043	\$ 1,775	\$ 63,844	\$ 16	\$ 411
General Assembly	\$ 21,250	\$ -	\$ -	\$ 1,593	\$ (644)	\$ (36)
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Office of the Courts	\$ 692,783	\$ 1,070,968	\$ -	\$ 148,943	\$ 60	\$ 870
Lt. Governor	\$ 987	\$ 2,344	\$ 34	\$ 2,736	\$ -	\$ 5
Secretary of State	\$ 17,451	\$ 29,383	\$ 347	\$ 22,062	\$ -	\$ 6
Public Instruction	\$ 317,026	\$ 109,968	\$ 1,352	\$ 75,519	\$ 1,128	\$ 96
Agriculture	\$ 229,144	\$ 298,060	\$ 2,754	\$ 155,640	\$ (1,906)	\$ 100
Labor	\$ 40,424	\$ 74,504	\$ 850	\$ 107,322	\$ (332)	\$ 17
Transportation	\$ 36	\$ -	\$ 26,556	\$ 310,901	\$ (19,824)	\$ 774
Environment/Natural Resources	\$ 634,022	\$ 807,023	\$ 8,733	\$ 890,727	\$ (3,942)	\$ 466
Wildlife Resources	\$ 103,168	\$ 127,144	\$ 1,376	\$ 120,795	\$ (642)	\$ 39
Correction	\$ 2,823,524	\$ 3,657,877	\$ 43,309	\$ 237,812	\$ (5,042)	\$ 1,690
Employment Security Comm	\$ 52,919	\$ 327,072	\$ 3,339	\$ (45)	\$ (397,516)	\$ (25)
Revenue	\$ 117,006	\$ 327,443	\$ 3,273	\$ 16,357	\$ (71,035)	\$ 292
Crime Control/Public Safety	\$ 256,742	\$ 634,877	\$ 6,132	\$ 81,661	\$ (1,453)	\$ 259
DHHS Admin	\$ 66,221	\$ 127,738	\$ 1,803	\$ 130,370	\$ 47	\$ 362
DHHS Aging	\$ 4,078	\$ 10,234	\$ 126	\$ 11,874	\$ (16)	\$ -
DHHS Disability Determination	\$ 58,319	\$ 104,985	\$ 1,109	\$ 3,055	\$ (1,739)	\$ 23
DHHS Mental Health	\$ 928,422	\$ 2,143,789	\$ 1,010	\$ 281,772	\$ (1,772)	\$ 12
DHHS Social Services	\$ 706,340	\$ 127,130	\$ 1,607	\$ 26,022	\$ (206,990)	\$ 130
DHHS Medical Assistance	\$ 33,075	\$ 60,443	\$ 760	\$ 36,763	\$ (82)	\$ 22
DHHS Blind Services	\$ 51,672	\$ 55,132	\$ 536	\$ 44,121	\$ (905)	\$ 26
DHHS Facility Services	\$ 33,263	\$ 71,256	\$ 1,031	\$ 782	\$ (6)	\$ 28
DHHS ARC Black Mountain	\$ 7,905	\$ -	\$ 344	\$ -	\$ -	\$ 41
DHHS ARC Butner	\$ 2,193	\$ 4,568	\$ (41)	\$ 8,769	\$ (86)	\$ -
DHHS ARC Greenville	\$ 7,905	\$ -	\$ 207	\$ -	\$ -	\$ 17
DHHS Special Care	\$ 21,957	\$ -	\$ 803	\$ -	\$ -	\$ 62
DHHS Black Mountain	\$ 27,812	\$ -	\$ 899	\$ 1,775	\$ -	\$ 29
DHHS Deaf School	\$ 44,325	\$ 3,115	\$ 911	\$ 4,582	\$ (214)	\$ 186
DHHS Gov Morehead	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ 28
DHHS Dix Hospital	\$ 88,415	\$ -	\$ 2,091	\$ 1,137	\$ -	\$ (147)
DHHS Broughton Hospital	\$ 84,608	\$ -	\$ 2,565	\$ -	\$ -	\$ 94
DHHS Cherry Hospital	\$ 83,333	\$ -	\$ 2,033	\$ -	\$ -	\$ (92)
DHHS Umstead Hospital	\$ 83,982	\$ 1,543	\$ 2,328	\$ 6,774	\$ -	\$ (78)
DHHS W. Carolina	\$ 63,332	\$ 727	\$ 1,970	\$ (4,240)	\$ -	\$ 37
DHHS O'Berry	\$ 64,114	\$ -	\$ 2,015	\$ -	\$ -	\$ 54
DHHS Murdoch	\$ 100,415	\$ -	\$ 3,622	\$ 2,425	\$ -	\$ 120
DHHS Caswell	\$ 106,887	\$ 178	\$ 3,350	\$ 7,006	\$ -	\$ 15
DHHS Vocational Rehab	\$ 99,871	\$ 181,491	\$ 2,095	\$ 33,390	\$ (1,066)	\$ 13
DHHS Youth Services	\$ 91,437	\$ -	\$ -	\$ -	\$ -	\$ (4)
DHHS Child Development	\$ 20,912	\$ 48,814	\$ 603	\$ 53,596	\$ (60)	\$ 51
DHHS Health Services	\$ 633,128	\$ 315,740	\$ 4,542	\$ 382,103	\$ (1,610)	\$ 547
DHHS Educ Services	\$ 22,743	\$ 112,401	\$ 17	\$ -	\$ -	\$ -

**NORTH CAROLINA STATE-WIDE COSTS**  
**FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Controller's Office	Controller - Special	Governor's Office-Intergov Affairs	State Budget Office	Banking	Retirement
UNC Administration	\$ -	\$ -	\$ 681	\$ 71,768	\$ 125	\$ 2
UNC Chapel Hill	\$ -	\$ -	\$ 14,248	\$ 51,302	\$ (5,145)	\$ 1,298
UNC Greensboro	\$ -	\$ -	\$ 2,565	\$ 9,875	\$ (4,174)	\$ 304
UNC Charlotte	\$ -	\$ -	\$ 2,934	\$ 20,785	\$ (3,638)	\$ 514
UNC Asheville	\$ 41,667	\$ 219,551	\$ 841	\$ 6,558	\$ (428)	\$ 134
UNC Wilmington	\$ -	\$ -	\$ 2,096	\$ 9,917	\$ (3,634)	\$ 316
Appalachian State	\$ -	\$ -	\$ 2,829	\$ 80,119	\$ (3,561)	\$ 439
Winston Salem State	\$ 40,908	\$ 219,966	\$ 980	\$ 8,365	\$ (188)	\$ 262
Pembroke State	\$ 42,248	\$ 221,464	\$ 840	\$ 26,557	\$ (163)	\$ 187
North Carolina State	\$ -	\$ -	\$ 8,884	\$ 64,010	\$ (59)	\$ 1,029
School of Arts	\$ 22,220	\$ 127,945	\$ 505	\$ 13,191	\$ (234)	\$ 82
N.C. A&T University	\$ 100,557	\$ 531,731	\$ 1,965	\$ 36,275	\$ (1,773)	\$ 394
Elizabeth City State	\$ 31,788	\$ 170,055	\$ 728	\$ 34,370	\$ 1,543	\$ 113
N.C. Central University	\$ 73,902	\$ 361,083	\$ 1,191	\$ 11,491	\$ (1,752)	\$ 261
Fayetteville State	\$ 37,076	\$ 205,460	\$ 851	\$ 81,376	\$ (41)	\$ 153
W. Carolina University	\$ 87,428	\$ 470,636	\$ 1,578	\$ 10,024	\$ (302)	\$ 383
E. Carolina University	\$ -	\$ -	\$ 6,803	\$ 8,906	\$ (7,698)	\$ 966
Community Colleges	\$ 32,906	\$ 32,810	\$ 438	\$ 23,176	\$ (15,015)	\$ 27,523
N.C. Memorial Hospital	\$ 31	\$ -	\$ -	\$ (1,764)	\$ (1,494)	\$ 33
School of Science/Math	\$ 23,774	\$ 38,550	\$ 224	\$ 49,533	\$ (207)	\$ 26
N.C. Housing Finance Agency	\$ 3,681	\$ 18,170	\$ 249	\$ 4,893	\$ 119	\$ 28
D.O.C. ITS	\$ 207,196	\$ 69,594	\$ 1,030	\$ -	\$ (84)	\$ 74
Juvenile Justice	\$ 143,221	\$ 330,765	\$ 3,519	\$ 34,013	\$ (975)	\$ (57)
All Other	\$ 35,095	\$ 23,450	\$ 1,085	\$ 202,714	\$ (62,616)	\$ 63,095
<b>TOTAL:</b>	<b>\$ 10,096,123</b>	<b>\$ 14,466,917</b>	<b>\$ 197,761</b>	<b>\$ 4,315,836</b>	<b>\$ (821,546)</b>	<b>\$ 104,950</b>

**NORTH CAROLINA STATE-WIDE COSTS**  
**FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Auditor	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
Administration	\$ (225,314)	\$ -	\$ (12,492)	\$ (365)	\$ -	\$ 466,157
Governor	\$ 1,922	\$ -	\$ (9,438)	\$ 38	\$ -	\$ 3,176
Treasurer	\$ 169,922	\$ -	\$ -	\$ 162	\$ -	\$ 855
Insurance	\$ -	\$ -	\$ -	\$ 193	\$ -	\$ 855
Commerce	\$ 173,441	\$ -	\$ 206,734	\$ 513	\$ -	\$ 44,613
Cultural Resources	\$ 162,915	\$ -	\$ 15,760	\$ (769)	\$ -	\$ 65,478
Justice	\$ -	\$ 136,844	\$ 102,633	\$ 572	\$ -	\$ 52,695
General Assembly	\$ 199,895	\$ -	\$ 4,394	\$ -	\$ -	\$ 19,759
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,274
Admin Office of the Courts	\$ 152,668	\$ -	\$ 3,362	\$ -	\$ -	\$ -
Lt. Governor	\$ -	\$ -	\$ 4,855	\$ 16	\$ -	\$ 2,564
Secretary of State	\$ (12,514)	\$ 123,611	\$ 20,626	\$ 96	\$ -	\$ 92,909
Public Instruction	\$ 396,151	\$ 122,364	\$ 15,672	\$ 502	\$ -	\$ 84,239
Agriculture	\$ (48,050)	\$ 10,484	\$ 23,734	\$ 791	\$ -	\$ 3,419
Labor	\$ 10,515	\$ 1,505	\$ 6,577	\$ 218	\$ 1,102,698	\$ 164,093
Transportation	\$ 626,394	\$ 2,027	\$ 134,681	\$ 7,004	\$ 197,844	\$ 253,973
Environment/Natural Resources	\$ 54,160	\$ 347,927	\$ 97,897	\$ 2,878	\$ -	\$ 29,280
Wildlife Resources	\$ -	\$ -	\$ 1,216	\$ 422	\$ -	\$ 180,367
Correction	\$ 109,559	\$ 3,736	\$ 362,235	\$ 13,395	\$ 1,488,232	\$ 5,219
Employment Security Comm	\$ 183,210	\$ -	\$ 3,933	\$ 864	\$ -	\$ 106,452
Revenue	\$ 265,573	\$ 1,505	\$ 338,273	\$ 1,096	\$ 695,922	\$ 145,114
Crime Control/Public Safety	\$ 44,457	\$ 39,611	\$ 11,722	\$ 1,859	\$ -	\$ 4,724
DHHS Admin	\$ 69,199	\$ 1,035,977	\$ 7,981	\$ 671	\$ 174,770	\$ -
DHHS Aging	\$ 18,112	\$ -	\$ 326	\$ 37	\$ (89,259)	\$ -
DHHS Disability Determination	\$ 8,280	\$ -	\$ -	\$ 264	\$ -	\$ -
DHHS Mental Health	\$ (24,136)	\$ -	\$ 110,357	\$ 248	\$ 2,239	\$ 7,631
DHHS Social Services	\$ 93,909	\$ 560,700	\$ 2,426	\$ 514	\$ 109,619	\$ -
DHHS Medical Assistance	\$ 96,557	\$ -	\$ 23,481	\$ 236	\$ 90,708	\$ -
DHHS Blind Services	\$ 8,453	\$ -	\$ 8,565	\$ 138	\$ -	\$ -
DHHS Facility Services	\$ (52,930)	\$ -	\$ 27,586	\$ 365	\$ 129,989	\$ -
DHHS ARC Black Mountain	\$ -	\$ -	\$ -	\$ 118	\$ -	\$ -
DHHS ARC Butner	\$ 1,936	\$ -	\$ -	\$ (50)	\$ -	\$ 19,898
DHHS ARC Greenville	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 12,425
DHHS Special Care	\$ -	\$ -	\$ -	\$ 258	\$ -	\$ 8,333
DHHS Black Mountain	\$ -	\$ -	\$ -	\$ 246	\$ -	\$ 6,249
DHHS Deaf School	\$ -	\$ -	\$ -	\$ 291	\$ -	\$ 27,052
DHHS Gov Morehead	\$ -	\$ -	\$ -	\$ 112	\$ -	\$ 24,653
DHHS Dix Hospital	\$ (951)	\$ -	\$ -	\$ 537	\$ (44,575)	\$ 11,433
DHHS Broughton Hospital	\$ 146	\$ -	\$ -	\$ 784	\$ (29,519)	\$ 14,822
DHHS Cherry Hospital	\$ 5,398	\$ -	\$ -	\$ 487	\$ (43,722)	\$ 9,421
DHHS Umstead Hospital	\$ -	\$ -	\$ -	\$ 671	\$ (42,053)	\$ 6,044
DHHS W. Carolina	\$ -	\$ -	\$ -	\$ 520	\$ -	\$ 18,980
DHHS O'Berry	\$ -	\$ -	\$ -	\$ 538	\$ -	\$ 12,996
DHHS Murdoch	\$ 1,094	\$ -	\$ -	\$ 1,048	\$ -	\$ 20,286
DHHS Caswell	\$ -	\$ -	\$ -	\$ 840	\$ -	\$ 32,186
DHHS Vocational Rehab	\$ 24,236	\$ -	\$ 2,637	\$ 571	\$ (99,623)	\$ 8,180
DHHS Youth Services	\$ (297)	\$ -	\$ 844	\$ -	\$ -	\$ -
DHHS Child Development	\$ (1,303)	\$ -	\$ -	\$ 186	\$ 207,004	\$ -
DHHS Health Services	\$ 63,204	\$ -	\$ 219,173	\$ 1,638	\$ 22,173	\$ 4,932
DHHS Educ Services	\$ 1,897	\$ -	\$ 2,434	\$ 1	\$ -	\$ -

**NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Auditor	Administrative Hearings	Archives Records	State Health Benefits	Attorney General	State Construction
UNC Administration	\$ 21,571	\$ 11,819	\$ 88	\$ 182	\$ -	\$ 8,207
UNC Chapel Hill	\$ 457,202	\$ -	\$ 14	\$ 3,988	\$ -	\$ 301,296
UNC Greensboro	\$ 187,097	\$ -	\$ 1,832	\$ 767	\$ -	\$ 96,021
UNC Charlotte	\$ 229,175	\$ -	\$ 1,413	\$ 965	\$ -	\$ 65,261
UNC Asheville	\$ 116,830	\$ -	\$ 145	\$ 274	\$ -	\$ 17,862
UNC Wilmington	\$ 224,173	\$ -	\$ 1,484	\$ 704	\$ -	\$ 129,419
Appalachian State	\$ 104,693	\$ -	\$ 816	\$ 896	\$ -	\$ 32,691
Winston Salem State	\$ 153,239	\$ -	\$ 7	\$ 371	\$ -	\$ 22,535
Pembroke State	\$ 127,648	\$ -	\$ -	\$ 289	\$ -	\$ 39,205
North Carolina State	\$ 258,256	\$ -	\$ 2,195	\$ 2,802	\$ -	\$ 263,594
School of Arts	\$ 20,259	\$ -	\$ -	\$ 172	\$ -	\$ 5,905
N.C. A&T University	\$ 157,954	\$ -	\$ -	\$ 638	\$ -	\$ 82,410
Elizabeth City State	\$ 233,803	\$ -	\$ -	\$ 251	\$ -	\$ 55,068
N.C. Central University	\$ 312,452	\$ -	\$ -	\$ 386	\$ -	\$ 92,551
Fayetteville State	\$ 111,945	\$ -	\$ -	\$ 261	\$ -	\$ 48,906
W. Carolina University	\$ 176,759	\$ -	\$ 252	\$ 484	\$ -	\$ 28,263
E. Carolina University	\$ 84,374	\$ -	\$ 2,682	\$ 2,219	\$ -	\$ 64,023
Community Colleges	\$ -	\$ -	\$ 5,282	\$ 155	\$ -	\$ 504,349
N.C. Memorial Hospital	\$ 259,119	\$ -	\$ -	\$ -	\$ 446,895	\$ 26,623
School of Science/Math	\$ 27,843	\$ -	\$ -	\$ 66	\$ -	\$ -
N.C. Housing Finance Agency	\$ -	\$ -	\$ 368	\$ 86	\$ -	\$ -
D.O.C. ITS	\$ 11,406	\$ -	\$ 160	\$ 352	\$ -	\$ -
Juvenile Justice	\$ (8,914)	\$ -	\$ 39,548	\$ 873	\$ -	\$ 54,498
All Other	\$ 4,333,704	\$ 668,639	\$ 51,433	\$ 624	\$ 14,358,093	\$ 3,419
<b>TOTAL:</b>	<b>\$ 10,178,296</b>	<b>\$ 3,066,749</b>	<b>\$ 1,845,903</b>	<b>\$ 58,613</b>	<b>\$ 18,677,435</b>	<b>\$ 3,917,842</b>

**NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2008 Costs
Administration	\$ 14,579	\$ 185	\$ 258,891
Governor	\$ 623	\$ 360,803	\$ 885,463
Treasurer	\$ 6,174	\$ -	\$ 224,673
Insurance	\$ 21,432	\$ 374	\$ 118,336
Commerce	\$ 39,652	\$ 849	\$ 804,280
Cultural Resources	\$ 15,798	\$ 40,580	\$ 5,311,398
Justice	\$ 67,446	\$ 5,349	\$ 4,028,317
General Assembly	\$ 13,314	\$ 1,865	\$ 530,109
Judicial	\$ -	\$ 2	\$ 463,427
Admin Office of the Courts	\$ 101,288	\$ 20,611	\$ 2,156,934
Lt. Governor	\$ 1,284	\$ 1	\$ 24,959
Secretary of State	\$ -	\$ 609	\$ 294,796
Public Instruction	\$ 198,809	\$ 22,179	\$ 3,052,939
Agriculture	\$ 32,280	\$ 62,354	\$ 2,499,596
Labor	\$ 15,804	\$ 118	\$ 1,853,070
Transportation	\$ 938,941	\$ 214,035	\$ 3,615,878
Environment/Natural Resources	\$ 156,148	\$ 73,862	\$ 5,962,961
Wildlife Resources	\$ -	\$ 49,445	\$ 987,493
Correction	\$ 462,011	\$ 112,151	\$ 11,851,698
Employment Security Comm	\$ 201,396	\$ 872	\$ 485,473
Revenue	\$ 322,131	\$ 38,289	\$ 4,508,180
Crime Control/Public Safety	\$ 78,048	\$ 134,197	\$ 3,134,666
DHHS Admin	\$ 532,193	\$ 1,170	\$ 2,404,155
DHHS Aging	\$ 1,735	\$ 172	\$ (38,299)
DHHS Disability Determination	\$ 34,509	\$ (600)	\$ 245,168
DHHS Mental Health	\$ 39,864	\$ 248	\$ 3,726,369
DHHS Social Services	\$ 311,819	\$ 11,758	\$ 2,105,227
DHHS Medical Assistance	\$ 23,794	\$ 6,854	\$ 397,794
DHHS Blind Services	\$ -	\$ 2,533	\$ 269,226
DHHS Facility Services	\$ 31,993	\$ 2,112	\$ 277,823
DHHS ARC Black Mountain	\$ -	\$ 317	\$ 20,626
DHHS ARC Butner	\$ -	\$ 716	\$ 37,900
DHHS ARC Greenville	\$ -	\$ 242	\$ 27,803
DHHS Special Care	\$ 3,204	\$ 67	\$ 49,641
DHHS Black Mountain	\$ 4,216	\$ 31	\$ 35,581
DHHS Deaf School	\$ 16,557	\$ 467	\$ 136,894
DHHS Gov Morehead	\$ -	\$ 295	\$ 41,834
DHHS Dix Hospital	\$ 23,896	\$ 432	\$ 152,924
DHHS Broughton Hospital	\$ 10,645	\$ 1,037	\$ 174,090
DHHS Cherry Hospital	\$ 9,054	\$ 1,186	\$ 142,287
DHHS Umstead Hospital	\$ 11,996	\$ 1,392	\$ 166,729
DHHS W. Carolina	\$ 34,657	\$ 695	\$ 198,987
DHHS O'Berry	\$ 3,687	\$ 683	\$ 163,001
DHHS Murdoch	\$ 5,372	\$ 957	\$ 259,856
DHHS Caswell	\$ 4,480	\$ 1,639	\$ 285,896
DHHS Vocational Rehab	\$ 108,623	\$ 5,972	\$ 437,595
DHHS Youth Services	\$ -	\$ 2,640	\$ 94,620
DHHS Child Development	\$ 45,091	\$ 83,381	\$ 478,294
DHHS Health Services	\$ -	\$ 51,990	\$ 3,794,859
DHHS Educ Services	\$ -	\$ 421,256	\$ 561,335

**NORTH CAROLINA STATE-WIDE COSTS  
FIXED COSTS FOR THE YEAR ENDING JUNE 30, 2008**

	Information Tech Fund	Schedule of Section II Over/Under	Total Fixed 2008 Costs
UNC Administration	\$ 5,342	\$ 421,256	\$ 615,944
UNC Chapel Hill	\$ 21,270	\$ 3,979	\$ 1,530,999
UNC Greensboro	\$ 1,804	\$ 9,260	\$ 431,439
UNC Charlotte	\$ 3,423	\$ 1,987	\$ 489,901
UNC Asheville	\$ 7,797	\$ 11,423	\$ 458,847
UNC Wilmington	\$ 9,659	\$ 15,729	\$ 499,850
Appalachian State	\$ 24,779	\$ 2,933	\$ 389,061
Winston Salem State	\$ 30,971	\$ 1,828	\$ 529,280
Pembroke State	\$ 4,167	\$ 166,518	\$ 662,715
North Carolina State	\$ 27,075	\$ 2,221	\$ 1,104,452
School of Arts	\$ 7,030	\$ 3,896	\$ 223,019
N.C. A&T University	\$ 18,877	\$ 2,818	\$ 1,062,761
Elizabeth City State	\$ 4,558	\$ 7,576	\$ 586,755
N.C. Central University	\$ 42,385	\$ 3,372	\$ 956,678
Fayetteville State	\$ 15,171	\$ 5,203	\$ 568,839
W. Carolina University	\$ 11,415	\$ 23,971	\$ 909,701
E. Carolina University	\$ 7,248	\$ 13,892	\$ 525,013
Community Colleges	\$ 148,684	\$ 8,564	\$ 1,622,179
N.C. Memorial Hospital	\$ 44	\$ 748	\$ 729,829
School of Science/Math	\$ 2,945	\$ 37	\$ 152,024
N.C. Housing Finance Agency	\$ 43	\$ 6,774	\$ 40,925
D.O.C. ITS	\$ 206,004	\$ 4,903	\$ 505,443
Juvenile Justice	\$ 45,567	\$ 921,135	\$ 1,708,521
All Other	\$ 641,836	\$ -	\$ 22,560,710
<b>TOTAL:</b>	<b>\$ 5,232,637</b>	<b>\$ 2,958,069</b>	<b>\$ 108,146,311</b>